FREMONT TOWNSHIP 2018 RESOLUTION FOR WAIVER OF PENALTY AND INTEREST FOR LATE FILED PROPERTY TRANSFER AFFIDAVIT

RESOLUTION NO. 2018-02

WHEREAS, The Michigan State Tax Commission has published in the most recent guidelines for the next AMAR (Assessing Minimal Audit Requirements) audit cycle that includes a review of the compliance of charging a fee for interest and penalty under 211.27b for not timely filing form 2766, or the adoption of a resolution to the contrary; and

WHEREAS, MCL 211.27b requires a penalty to be assessed to the buyers of properties if a Property Transfer Affidavit is not filed within 45 days of any transfer of ownership; and

WHEREAS, MCL 211.27b(ac)(ad) defines the penalties by state statute; and

WHEREAS, the AMAR audit provides for a resolution to waive penalties as deemed necessary;

NOW, THEREFORE, BE IT HEREBY RESOLVED that pursuant to PA206 of 1893, the Township of Fremont, Isabella County authorizes the supervisor or their designee to waive the collection of penalty and interest for untimely filed property transfer affidavits.

By Bradley Beach, Fremont Township Assessor.

The following resolution was offered by John Schimmelmann, Clerk, and supported by Gary Curtiss, Trustee.

Upon roll call vote, the following voted:

"Aye": Trustee Barrett, Trustee Curtiss, Supervisor Himebaugh, Clerk Schimmelmann, Treasurer VanBonn

"Nay": None

DULY RESOLVED AND ORDAINED THIS 27th DAY OF FEBRUARY, 2018

Signed: Gerad Himebaugh
Gerad Himebaugh, Township Supervisor

I hereby certify that the foregoing constitutes a true and complete copy of a resolution adopted by the Township Board of Fremont Township, Isabella County, Michigan, at a regular meeting held on February 27, 2018.

Signed: John Schimmelmann

John Schimmelmann, Township Clerk

Wage and changes for beginning fiscal year 2018-2019

Supervisor: Base Wage \$9000.00

Treasurer: Base Wage \$9000.00

Clerk: To be paid in addition to current base salary \$25.00 for cemetery lot sale, and

\$25.00 for each internment.

Trustees: Meeting fee \$45.00

Assessor Wage: \$12,000.00

Volunteer fire runs: \$22.00 per run, and \$27.00 per run for officers.